



PUNCTE DE VEDERE CU PRIVIRE LA ACTIVELE CONTROLATE ÎN COMUN POINTS OF VIEW ON ASSETS JOINTLY CONTROLLED

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No matter what the association form is (activities, assets or entities under joint control) two or more associates are bounded by an agreement. The assets that are under joint control require the joint control and frequently the common possession by the associates of one or more assets. These are used to get benefits by the contractors and each of them have the right to a part of the goods or of the performed services that result by using of these assets. The associates also support the adequate part from the expenses that are generated by its using. Such associations not necessary involve to establishing distinct entities by the associates themselves. Each of them has a quote from the future economic benefits by their part from the asset that is joint controlled. They also use their own assets, having, their own rights and obligations. Further on, the author analyses a concrete example looking the way of evidence in the associates bookkeeping of the aspects that devolve from the joint control of an asset.